

OPINION
57-197

March 29, 1957 (OPINION)

TAXATION

RE: Exemption - Farm Structures

Your letter of March 20, 1957, requests an opinion in regard to the question of whether a farm dwelling located within the village limits is taxable.

The basis for exemption for farm structures is found in section 57-0208, subsection 15, of the North Dakota Revised Code of 1943. In this subsection it is noted that farm structures and improvements would be exempt if they are used as part of a farm plant or farm residence. As we understand it, Mr. Sjaastad is a farmer and his land directly adjoins the town limits of Tagus. As it is further understood, his home is located in the village limits and is used as a base for his farm operation.

In the case of Eisenzimmer v. Bell, 32 N.W.2d., 891, the court held in the syllabus:

Where one purchases a lot within the regularly platted portion of an incorporated city and thereafter uses it and the buildings erected thereon in connection with his farming operations it cannot be claimed that such buildings are farm structures located on agricultural lands, for the purpose of claiming them exempt from taxation."

Therefore, it is the opinion of this office that if the home of Mr. Sjaastad is within the provisions of section 57-0208 of the North Dakota Revised Code of 1943, and is not subject to the decision in Eisenzimmer v. Bell, the home is tax exempt.

LESLIE R. BURGUM

Attorney General